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Committee on Administration and Finance
1990 session

FINANCIAL REPORT AND STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1989

Corrigendum

Page 5, Statement II

Replace Statement II by the attached text.

Page 6, Statement IIA

Replace Statement IIA by the attached text.

Page 7, Statement III

Replace Statement III by the attached text.

Page 9, Statement V

Replace Statement V by the attached text.

Page 18, Statement VIII

Replace Statement VIII by the attached text.

STATEMENT II

COMPARATIVE STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1989 AND 1987 (CONSOLIDATED)

(United States dollars)

		1989	1987
ASSETS			
Cash holdings	(schedule 3)	310 797 592.19	191 712 515.15
Contributions receivable:			
For current and prior years	(schedule 4)	222 870 613.22	169 182 992.06
For future years	(schedule 8)	53 154 261.35	135 519 485.24
Accounts receivable, advances and deposits	(schedule 6)	129 319 634.13	40 609 516.25
Inventories	(schedule 7)	34 252 555.71	43 859 940.74
Prepaid expenditures for Greeting Card and related operations	(note 4)		15 267 880.76
Capital assets	(note 17)	4 329 001.02	2 491 762.47
TOTAL ASSETS		754 723 657.62	598 644 092.67
LIABILITIES			
Contributions for following years pledged and received in advance	(schedule 8)	59 357 193.39	152 482 287.67
Income received in advance for Greeting Card and related operations		11 997 617.73	13 042 757.14
Accounts payable and other unliquidated obligations	(schedule 9)	44 469 883.52	37 756 739.88
Special accounts:			
Procurement services and other services	(schedules 10.1 & 10.2)	59 636 849.34	52 039 734.28
TOTAL LIABILITIES		175 461 543.98	255 321 518.97
FUND BALANCE	(statement III)	579 262 113.64	343 323 573.70
TOTAL LIABILITIES AND FUND BALANCE		754 723 657.62	598 645 092.67

Statements III to VIII and notes 1 to 17 form an integral part of this statement and should be read in conjunction with it, especially with regard to outstanding commitments. Statement V shows $649 million of commitments to be financed from future income.

(Signed) Kano Yammoto
Comptroller

(Signed) James P. Grant
Executive Director

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STATEMENT IIA

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1989

(United States dollars)

		General resources & supplementary funds	Capital assets fund
ASSETS			
Cash holdings	(schedule 3)	310 797 592.19	
Contributions receivable:			
For current and prior years	(schedule 4)	222 870 613.22	
For future years	(schedule 8)	53 154 261.35	
Accounts receivable, advances and deposits	(schedule 6)	129 319 634.13	
Inventories	(schedule 7)	34 252 555.71	
Prepaid expenditures for Greeting Card and related operations	(note 4)		
Capital assets	(note 17)	[illegible] 202. [illegible]	4 291 798.14
TOTAL ASSETS		750 431 859.48	4 291 798.14
LIABILITIES			
Contributions for following years pledged and received in advance	(schedule 8)	59 357 193.39	
Income received in advance for Greeting Card and related operations		11 997 617.73	
Accounts payable and other unliquidated obligations	(schedule 9)	44 469 883.52	
Special accounts:			
Procurement services and other services	(schedules 10.1 & 10.2)	59 636 849.34	
TOTAL LIABILITIES		175 461 543.98	
FUND BALANCE	(statement III)	574 970 315.50	4 291 798.14
TOTAL LIABILITIES AND FUND BALANCE		750 431 859.48	4 291 798.14

Statements III to VIII and notes 1 to 17 form an integral part of this statement and should be read in conjunction with it, especially with regard to outstanding commitments. Statement V shows $649 million of commitments to be financed from future income.

(Signed) Kano Yamamoto
Comptroller

(Signed) James P. Grant
Executive Director

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STATEMENT III

STATEMENT OF FUND BALANCES FOR THE BIENNIUM ENDED 31 DECEMBER 1989

(United States dollars)

		General resources	Supplementary funds	Total
FUND BALANCE, 1 JANUARY 1988		100 529 081.40	242 794 492.30	343 323 573.70
Increase in insurance fund		50 000.00		50 000.00
Increase in procurement services - staff and related cost		300 000.00		300 000.00
Increase in medical insurance plan		1 198 057.30		1 198 057.30
Excess of income over expenditures for the year ended 31 December 1988	(statement IA)	115 210 412.56	80 144 593.27	195 355 005.83
FUND BALANCE, 31 DECEMBER 1988		217 287 551.26	322 939 085.57	540 226 636.83
Excess of income over expenditures for the year ended 31 December 1989	(statement IA)	42 918 448.02	(8 950 961.56)	33 967 486.46
Adjustment for capital assets fund		4 291 798.14		4 291 798.14
Increase in medical insurance plan		944 895.84		944 895.84
Decrease in procurement services - staff and related cost		(168 703.63)		(168 703.63)
FUND BALANCE, 31 DECEMBER 1989		265 273 989.63	313 988 124.01	579 262 113.64

COMPOSITION OF FUND BALANCE, 31 DECEMBER	1989	1988
General resources		
Unrestricted balance	262 268 805.18	216 704 376.98
Programme expenditures in excess of commitments on supplementary-funded projects	(4 835 863.20) a/	(2 189 869.82) b/
Fund for procurement services - staff and related cost	831 296.37	1 000 000.00
Revolving fund - special events	275 000.00	275 000.00
Fund for insurance	300 000.00	300 000.00
Fund for medical insurance plan	2 142 953.14	1 198 057.30
Fund for capital assets	4 291 798.14	
General resources balance	265 273 989.63	217 287 564.46
Supplementary funds balance		
Unspent commitments for ongoing projects	313 988 124.01	310 804 689.50
Unspent commitments for completed projects		12 134 396.07 b/
Supplementary fund balance	313 988 124.01	322 939 085.57
TOTAL FUND BALANCE	579 262 113.64	540 226 650.03

a/ E/ICEF/1990/AB/L.10.
b/ E/ICEF/1989/AB/L.12.

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STATEMENT V

COMMITMENTS FOR THE BIENNIUM 1988-1989 (SUMMARY OF STATEMENT VI)

(United States dollars)

	General resources	Supplementary funds		Total
		Governments and others	United Nations system	
Unspent balance of commitments as at 1 January 1988	728 408 463.81	381 173 875.72	9 466 117.53	1 119 048 457.06
Approved at the Executive Board sessions a/				
New commitments	831 907 973.00			831 907 973.00
Savings and deficits	16 824 065.94			16 824 065.94
Made between Executive Board sessions		415 276 537.42	13 369 333.99	428 645 871.41
Adjustments to commitments	(435 525.36)	530 475.71	(95 169.92)	(219.57)
Savings of 1988-1989 budget	(13 123 286.03)			(13 123 286.03)
Recovery from packing and assembly activities	(9 439 673.68)			(9 439 673.68)
	1 554 142 017.68	796 980 888.85	22 740 281.60	2 373 863 188.13
Expenditures	702 018 085.21	427 779 554.52	14 147 931.61	1 143 945 571.34
Unspent balance of commitments as at 31 December 1989	852 123 932.47	369 201 334.33	8 592 349.99	1 229 917 616.79
Fund balance as at 31 December 1989	262 268 805.18	307 429 274.02	6 558 849.99	576 256 929.19
Translation adjustment, 1987-1989		4 458 571.20		4 458 571.20
Subtotal	262 268 805.18	311 887 845.22	6 558 849.99	580 715 500.39
To be financed from future income	589 855 127.29	57 313 489.11	2 033 500.00	649 202 116.40

a/ E/ICEF/1988/P/L.1, E/ICEF/1988/P/L.41, E/ICEF/1989/P/L.1, E/ICEF/1989/P/L.33, E/ICEF/1989/P/L.38, E/ICEF/1989/AB/L.1, E/ICEF/1989/AB/L.12, PD/PST/89-103, PD/PST/90-1 AND PD/PST/90-9.

STATEMENT VIII

CAPITAL ASSETS FUND

COMPARATIVE STATEMENT OF ASSETS AND FUND BALANCES AS AT 31 DECEMBER 1989 AND 1987

(United States dollars)

	1989	1987
Assets		
Office buildings		
Dar-es-Salaam, United Republic of Tanzania	181 038.70	181 038.70
Harare, Zimbabwe	394 847.05	394 847.05
New Delhi, India	1 812 847.63	1 812 847.63
Niamey, Niger	247 397.31	247 397.31
Port-au-Prince, Haiti	186 036.90	186 036.90
Sana'a, Yemen	268 276.56	268 276.56
Santiago, Chile	32 142.85	32 142.85
Subtotal	3 122 587.00	3 122 587.00
UNICEF housing		
Lagos, Nigeria	65 205.61	65 205.61
Harare, Zimbabwe	212 106.46	212 106.46
Kampala, Uganda	250 000.00	250 000.00
Jakarta, Indonesia	226 407.23	226 407.23
Brasilia, Brazil	146 476.57	146 476.57
Juba, Sudan	21 617.96	21 617.96
Windhoek, Namibia	247 397.31	
Subtotal	1 169 211.14	921 813.83
Total assets	4 291 798.14	4 044 400.83
Liabilities		
Fund Balance		
From regular budget appropriations:		
Prior periods	4 044 400.83	3 531 564.65
Current period	247 397.31	512 836.18
Total liabilities and fund balance, 31 December	4 291 798.14	4 044 400.83